

Washington State Auditor's Office
Accountability Audit Report

**King County Fire Protection District
No. 2**

Audit Period
January 1, 2003 through December 31, 2003

Report No. 67604

Issue Date
December 3, 2004



Washington
State Auditor
Brian Sonntag

Audit Summary

King County Fire Protection District No. 2 January 1, 2003 through December 31, 2003

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of King County Fire Protection District No. 2 for the period January 1, 2003, through December 31, 2003.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that have potential for abuse and misuse of public resources.

RESULTS

In the areas examined, the District complied with state laws and regulations and its own policies and procedures.

RELATED REPORTS

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

CLOSING REMARKS

We thank District officials and personnel for their assistance and cooperation during the audit.

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Description of the District

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ABOUT THE DISTRICT

King County Fire Protection District No. 2 provides fire protection services to a 12 square mile area in south King County, which includes the cities of Burien and Normandy Park, and the area known as North Hill. The District serves approximately 42,500 residents.

An elected, three-member Board of Commissioners governs the District. The Fire Chief and about 43 full-time employees are responsible for daily operations. The District has two fire stations and an annual budget of about \$5 million.

AUDIT HISTORY

We audit the District annually. We have reported no findings in the last 15 audits.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Max Roushman
Alex Sasonoff
Darold Doell

Note: Galen Willis replaced Darold Doell in November 2003.

APPOINTED OFFICIALS

Fire Chief
Administrative Assistant

Mike Marrs
Diane Brooks

ADDRESS

District

15100 8th Avenue Southwest
Burien, WA 98166-2244
(206) 242-2040

Audit Areas Examined

King County Fire Protection District No. 2 January 1, 2003 through December 31, 2003

In keeping with general auditing practices, we do not examine every portion of King County Fire Protection District No. 2's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- Cash receipting
- Payroll
- Purchase of goods and services
- Financial statement preparation and journal entries

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Risk management
- Budgeting requirements
- Ethics/conflict of interest laws
- Open Public Meetings Act

FINANCIAL AREAS

The financial statements were extracted from King County records and those amounts were audited as part of the audit of King County. Our opinion on the District's financial statements is provided in a separate report. That report includes the District's financial statements and other required financial information.